G R S 58]

Previous references

1915.
(Municipal)

Serial Nos 246

Later references

GENERAL AND REVENUE SECRETARIAT

Serial Nos 246

Part B for October 1915

SUBJECT

Amendments to Bye-law no 24 of the Hyderabad Octroi Bye laws.

Govt. No. 2847-9 dated 7 10 15

Sanctions until further for a period of 2 years the proposed amendments to Bye-law no 24 of the Hyderabad city octroi Bye laws. and requests the President to submit a report three months before the expiry of the aforesaid period as to how the amended bye law has actually worked in practice.

GPE—10,000—23-8-15

15/10/15

G R S. 11] 1915- 1916

GENERAL AND REVENUE SECRETARIAT
(Munc:)

NOTES

File No 48-15

FILE HEADING
Rules and bye-laws framed by the City Munc: Councils of Bangalore and Mysore

From
The Dy: Commissioner, Mysore Dt

No 86 Dated 22 7 1915 Received 27 7 1915

Diary No	Enclos	Spare Copies	Serial No
289	5	—	2

BRIEF ABSTRACT OF LETTER
Forwards the Mysore City Munc: President's letter submitting for approval certain amendments proposed by the Munc: Council to Bye law 24 of the City Octroi Bye laws

NOTES AND ORDERS
There are several objections to the proposed amendment
2 In the first place, refund will be possible under the proposed rule if the articles as exported

Notes—First Sheet

JPB—20 000-8 8 14

G R S 12]

General and Revenue Secretariat | NL File No 48 of 1915

Serial No

by the original importer himself and not otherwise. This restriction is novel and may probably hamper trade to a considerable extent. It is of every day occurrence that articles imported change ownership before they are unloaded, and to deny refunds in such cases on the mere ground of change of hands does not seem to be consistent with the principle of Octroi taxation. Octroi is leviable not with reference to ownership but with reference to the locality in which it is consumed. It can be levied only on articles brought within Municipal limits for consumption or use therein. A change in ownership cannot, it is submitted, affect the nature of assessability of an article to Octroi. In these circumstances, the proposed amendment in this respect seems to be opposed to the provisions of the Municipal Act as well as to recognized principles of Octroi taxation.

3) In the next place, refund as proposed to be denied in the case of timber unless it is exported within 6 months of date of import. Merchants

NOTE—Contn. sheet.

GPB—25 000—30 4 15

General and Revenue Secretariat | dcl File No 48 of 1915

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have to import timber in large quantities at a time, and it naturally requires long intervals for them to clear their stock. If that is the case, a time limit in the case of this article may not perhaps be desirable. No such necessity has been felt by the Bangalore City Municipal Council for a change of the existing bye law in this respect

4) A third objection is about the time limit placed in the case of sugar under the existing bye-laws, refund is admissible if sugar is exported within six months from date of import the Municipal Council proposes to reduce that period to 3 months, and the sugar merchants objects to that proposal on the ground that it interferes with the sugar trade More seems to be much force in their contention

V

vide enclosure, 1 page-under dcl dtd

5 The insertion of the words "wholesale breaking bulk" may give room for better complaint in actual working

6 The proposed bye-law will have to be recast in order that it may carry the intended idea accurately. It is suggested that the words "proved"

NOTE—Contn. sheet.

GPB—25 000—30-4 15

Serial No

they are exported within the period fixed hereunder" may be added after the words "at the time of import" and the word "further" inserted between the words "provided" and "that no refund shall be granted &c"

Subd for orders

1915

7) The byelaw proposes 3 main reductions as regards the party re-exporting, the time of re-export & the quantity (which breakbulk is not permitted) all of which appear to be opposed to general principles of safeguard against octroi becoming a terminal tax.

8) The comparatively high rate of levy of octroi has all along been justified on the ground that it taxes local consumption only, and does not attempt to tax through trade. The octroi in Bezwada city will cease to be any such justification if the proposed amendment

NOTE—Contn. sheet.

GPB—25 000—30-4 15.

G R S 12]

General and Revenue Secretariat

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Serial No

Sanctioned

U.S. Thumpen respectfully recommended that Sanction should be refused in this Case.

Rom
23/8

Reviewed by

X Flag V

9/ The existing* rule 24 is also Customary in the municipal A/c Coupt manual & this is proposed to be amended

the amendment may be approved subject to a report from the municipal President as to how the drills have actually worked in practice

the offices duty all proceed on theoretical grounds which however excellent, have not been put to the test of practi

at the end of a year

Note—Contn. sheet

GPB—25 000—30-4 15

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R S 12]

General and Revenue Secretariat | ML File No 48 of 1915

Serial No

10) If considered desirable the bye-law on the point in Bangalore city will be ascertained

VOT

2nd member 24/8/15 AVR 25/8

Yes this may be done when final orders are passed

WEE

3/9

12 draft AVR 3/9

VOT

3/9/15

13 In the Bangalore City Municipality, at Mysore bye-law 24 stands as it is/ two fresh additions have however been proposed to it as 24 A and 24 B, and the order is being issued for issue.

Three issued 19/15

They run as follows —

"24 A In case the timber on log is converted into scantlings and exported a refund of Rs 75 per cent of the octroi duty levied

NOTE—Contn. sheet.

GPB—25,000—30-4-15

Serial No

on the tag at the time of import may be granted"

"24 B. When tobacco is manufactured into cigarettes and exported, a refund of 87½ per cent of the Octroi duty on the raw material at the time of import, may be granted"

"Note - The above Concessions apply only to factories and not to petty dealers in timber and tobacco"

14 Instructions were solicited as to whether information will have nevertheless to be called for from the Inland Presidency formally

MMS
7/9/15 Rec'd

Put up copy of this despatch with papers for reference in case of file

Hon 9/9

Hon 9/9
17/9

Hon 8/9

Secd
Mal
16/9

157 I do not think it necessary to write to the Bengal Presidency formally as information is otherwise available orders may now be passed on Inspector General's report.

Hon 18/9/15

2d Minute

Hon 18/9

NOTE—Contn. sheet

GPB—25,000—30-4-15

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G R S. 12]

General and Revenue Secretariat | 26 File No 48 of 1915

Serial No

4 Cases for penalty remedy & can proposed amendment The present rule No dealt contains some hardship which it seems desirable & minimize as far as possible. A draft-cancelling amendment may be framed to meet the case

21/9

7 Draft to be put up draft

DT 21/9/15

mas 22/9

8 Draft submitted

Mns 23.9.15 Rev Secy

Asst 24/9

9 The draft may be approved

DT 25/9/15

Asst 25/9

2nd Member

Draft approved by Secretary

Mns 28/9/15

DT 28/9/15

Asst 28/9

NOTE—Contin. sheet

GIPS—85,000 -20-4-15

G R S 12]

General and Revenue Secretariat

Jud File No 48 of 1915

Serial No 6

G O No 2847-9 of 7 10 15

Sanctions the proposed amendments tentatively for a period of 2 years and requests the President to proceed to submit a report 3 months before the expiry of the aforesaid period as to how the amended Act has actually worked in practice.

NOTE—Contn sheet

GPB—25,000—30-4-15

8 Rev D 289

Revd 48-15-2

Office of the Deputy Commissioner
Mysore District
Mysore, dated 22nd J u l y 1915.

From

A Subramanya Iyer, Esq ,Ba A.,
Deputy Commissioner
Mysore District

To

V R. Thyagaraja Iyer, Esq ,M A.,
Secretary to the Government of Mysore
Revenue Department

Sir,

I have the honor to submit herewith letter No 12 dated 20-7-1915 received from the President of the Mysore City-icipal Council requesting sanction to modify rule 24 of the -trei rules under Refunds

I have the honor to be
Sir
Your most obedient ser ant

Deputy Commissioner
Mysore District

ll

GPB—100,000—23-7 14

191

From The Deputy-Commissioner, Mysore District

To The Secretary to the Govt of Mysore Revenue Dept.

Dated

Despatched

Received 22-7-15

General No 74 80

No

Enclosure No 5

Requests sanction to modify rule 24 of the Excise rules and to refunds

Enc to Govt 48-15-2

No. 12

The City Municipal Office, Mysore,
Dated 19th July 1915.

From

T.G.Lukshmana Rao, Esquire., L C.E ,

President, City Municipal Council,
Mysore

To

D.M.Narasinga Rao, Esquire , B.A., B.L ,

Secretary to the Govt of Mysore
~~*General*~~ *Revenue Department*
"Through the Deputy Commissioner, Mysore Dt."

Sir,

I have the honour to state that the Vice-President suggested certain Modifications to rule 24 of the Octroi rules under refunds sanctioned in Government Order No. 4102-3/Ml.555 -07 dated 28th November 1911 and the Municipal Council at their meeting held on the 1st April last approved of the same. The said amendments were notified in the Mysore Gazette inviting criticisms from the public. A copy of the notice is herein enclosed.

Some of the merchants of Santepet in the City mainly dealing in sugar, objected to the proposed modifications The application of Messrs Syed Karim Sait and others is herewith submitted. When the question was again placed before the Managing Committee for final consideration along with the objection raised by the merchants of the City, it was resolved that the period of refund for sugar may be extended to three months . The Council in their meeting held on the 19th ●●●●●●● ultimo have up-held the recommendation of the managing Committee. Copies of resolutions of both these bodies are herewith submitted.

1915

From

The President, City Muni
Council, Mysore

To

The Secy to Govt of Mysore,
Gen & Rev Depts

Sir, The Deputy Commissioner

Dated 19th
Despatched 20th } January 1915

Received

General No 12
No

Enclosure No Four.

Requesting sanction for awarding
Rule 24 of the school Rules under
Reference.

Read
20/1/15
L H

GEPM—2-9-1914—500.

3. I request that you will be so good as to place the matter before Government and obtain their kind orders to modify the rule, as recommended by the Managing Committee.

I have the honour to be,

Sir,

Y o u r most obedient servant,

President.

M.R.V.

(12

Enclosure 6815-1

April No 1581 Part of 11.5.15 with the Rules and Bye-laws 5/15 [illegible] 11/5/15

To

T.Lakshmana Rau Esquire,

President,

City Municipal Council,

MYSORE

The humble petition of Tyeb Karim Sahib and others, Merchants, Shantepet, Mysore.

Most Respectfully Showeth,

That in objecting to the proposed modification of Rule 24 under refunds of Octroi duty, as notified by proceedings in Council dated, the 10th April 1915, the following facts and circumstances are submitted by your memorialists, for careful consideration before the final adoption of the contemplated change in the Bye-Law.

1. That theproposed modification has classed articles on which refund of Octroi duty may be claimed, under three separate heads, and prescribes a time limit of six months for wood, three months for piece-goods, and only one month in the case of allother articles The third head, it may be remembered, comprises very few articles of which the most important is sugar

2 That Mysore depends largely on foreign countries for its supply of refined sugar. The city of Mysore imports a very large quantity and re-exports to the whole district as well as to Coorg, Kollegal and Cudalur in the Nilgiri district Approximately more than 80 p c of the imported stock is re-exported

3 That the duty now levied on sugar is @4 annas per maund Since the outbreak of war in Europe and the consequent failure of sugar supply from Germany and Russia and Egypt, the price of this important article of food has very nearl doubled In the absence of local manufacture of refined sugar the existing demand for foreign sugar is not likely

not likely to abate Hence it follows that any fiscal measure calculated to enhance the price of this commodity, will entail heavy incidence on consumers

4 That in the ordinary course of business fluctuations of price climatic conditions, and diverse other considerations induce local importers to hold out their stock for more than six months If, as contemplated by the Council, only one month is al-lowed within which refund is to be claimed, their business will be greatly hampered Thirty days after receiving the goods traders-men will be put to the necessity of either clearing their stock at once, or of foregoing @ 4 annas per maundif they wish to hold out longer In any event one month is too short a per-iod for claiming refund of duty paid on sugar In fact the sugar re-exported to-day has been in the importer's go-downs for more than 4 or 5 months

Your memorialists therefore pray that the proposed mod-ification may not be made absolute curtailing the period allowed under the 3rd head to one month and thus interfering with the sugar trade of a considerable portion of the province

8 5 15

Yakub Hasan & Co

Ganee Abdool Karim Saut & Co

Mohamed Haji Essa Saut & Co

Haji Habib Vakeel Abdulla Saleh

Haji Ganee Mahomed Haji

(15

Enclosure to Memo 48-15-2

Proceedings of the 23rd meeting of the Managing Committee of the Municipal Council held on Saturday the 12th ~~instant~~ June 15 at 8 A.M.

....

x x x

x x

VIII. Amendments relating to the refund of Octroi duty.

Resolved that the period of refund for sugar may be extended to three months .

Sd/- G.Narayana Rao,
Vice-President.

" C o p y "

L Krishnamurthy Rao

President .

M.R V

Proceedings of the 23rd (Ordinary) meeting of the Municipal Councillors for the City of Mysore, held in the Rangacharlu Memorial Hall, at 7 30 A.M on Saturday the 19th June 1915.

Present.

1. T.G.Lukshmana Rao, Esquire., L C.E., President, C.M.C.
2. G.Narayana Rao, Esquire., B.A., B.L., Vice-President.
3. Dr. A.K.Pani, D H.H., Health Officer.
4. R.V.Sundaram Iyer, Esq , B A., B.C.E., Executive Engineer.
5. M.Anantharajaiah, Esq.,
6. N Setwaji Rao, Esq.,
7. Mahamud Jaffer Sahib, Esq.,
8. V.Thiruvengada Modliar, Esq.,
9. Madappa, Esq.,
10. M.Narasimhaswami, Esq.,
11. A.Subbanna, Esq.,
12. Banamiah, Esq.,
13. N.Srikantaiah, Esq.,
14. Amble Anniah Pandit, Esq.,
15. M.Venkatakrishniah, Esq.,
16. Rev. H Gulliford.,

Absent.

1. The Amildar, Mysore Taluk
2. Rao Bahadur M C Ranga Iyengar, Esquire., B A.,
3. Jahagirdar Madappa, Esq.,
4. H Seetharamaiah, Esq.,

III Final consideration of amendment to Rule 84 of the bye-laws regarding refund of octroi together with Managing Committee's resolution that the period of refund for sugar be extended to three months

Resolved that the recommendation of the Managing Committee be accepted and recommended to Government for sanction

x x x

Sd/- T Lukshmana Rao,
President

" C o r y "

T Lukshmana Rao
President

MRV

GRS 28]

Diary No of letter replied to 289

GENERAL AND REVENUE SECRETARIAT
(Munic)

Dated the 23 9 1915

Date of issue 7-10-15

Signed by Mirza V Ramanathan

File No 40-15
Serial No 6

Proceedings of the Government of His Highness the Maharaja of Mysore

READ— Letter No 12 dated the 6th July 1915 from the President, Mysore City Municipal Council, received through the Dy. Com^r, Mysore D^t submitting for sanction certain amendments proposed by the Municipal Council to Bye-law 24 of the Petroi bye-laws of the City Municipality

ORDER THEREON— No

over

SUBJECT

Petroi bye-laws of the Municipality

GIB— 1000—1 12 12

Order No 2 2847-gen/48-15-b dt 7/10/15

The proposed amendments are sanctioned tentatively for a period of two years.

2) The bye-laws as now amended stands as hereunder:—

24 "On all articles on which octroi duty has been paid and which are subsequently exported by the original importer himself beyond the Municipal limits without breaking bulk, refunds shall, subject to the following rules, be granted at the rates originally charged at the time of import —

i On timber imported and re-exported in log	Within six months from the date on which octroi was levied
ii On piece goods & sugar	Within three months from the date on which octroi was levied
iii All other articles	Within one month from the date on which octroi was levied

Provided that no refund shall be granted of any sum less than one rupee

3) The President is requested to submit a report three months before the expiry of the aforesaid period as to how the amended bye-laws has actually worked in practice.

Dy No 19
for Rev. Secty

25/9/15

To,
The President, Mysore City Munl. Co.
" Comptroller
" Dy. Comr., Mysore Dt.